

as soon as they are made shall be issued and delivered by the clerk to the sheriff, who shall serve them within ten days notice on each justice, and he shall advertise, at three several places within the district, at least ten days before the time of listing, the places and times, where and when he will attend for receiving the list of taxables.

To have notices.

56. The notice to be issued as aforesaid to the justice shall contain a copy of sections fifty-nine and sixty-six of this chapter; and at the same time, the clerk shall deliver to the sheriff, to be handed to each justice, a fair copy of the returns, made by the last preceding board of valuation of the assessment of real estate in his district, which copy the justice shall return, with his return of taxables to the clerk.

Copy of returns, &c.

57. If any such justice should die, remove, or become incapable before his duties are performed, another shall be appointed by any three justices of the county, to be notified by the sheriff, for that purpose, and such justice shall take the list.

Vacancy, how filled.

58. At the times and places appointed by the justice, the inhabitants of the district shall attend, and the justice shall read over to each one giving in his list all the articles and subjects of taxation; and thereupon, he shall render to the justice his list of taxables, and at the same time shall take the following oath: "You, A. B., do solemnly swear that you, either in your own right, or the right of any other person or persons whomsoever, either as guardian, attorney, agent, or trustee, or in any other manner whatsoever, are not liable for more taxes, under the laws of the State, than the amount which you have now listed; and that the list by you now delivered, contains at least as large an amount of interest, dividends, profits, practice, salaries and fees, as you are bound to list for taxation; and in all other respects contains a just and true account of all the property which by law you are bound to list for taxation, to the best of your knowledge and belief, so help you God."

Oath.

59. No justice shall take the tax list of any one, but on administering the foregoing oath, on pain of paying one hundred dollars to any one who will sue for it: *Provided, however,* That females, aged and infirm persons, and persons absent from the county during the days of listing tax-

Proviso.